

“Help Yateem Trust” Trustees' Annual Report

01 February 2024 to 31 January 2025

Charity Name: Help Yateem Trust

Charity number: 1205182

Charity's principal address

Hyat Hub
Suite 13, Durning Hall
Earlham Grove
LONDON
E7 9AB

“Help Yateem Trust” Trustees Annual Report for the year ending 30 January 2025.

Help Yateem Trust is a delivery charity To Help orphan and poor families to provide the community in and around the United Kingdom and poorer countries for a range of social, cultural, economic, educational and training activities; To enable the community to develop a greater self-confidence and self-reliance to break the cycle of poverty.

Our Vision is:

- The advancement of education and training of needy children, youth, and families to achieve self-reliance locally and the developing world for the public benefit.
- The relief of poverty of needy families for the public benefit.

We have delivered educational and relief program on behalf of Help Yateem charity both in the UK and poorer countries like Kenya, Ethiopia, Somalia, The Gambia, and Yemen. These projects have made fruitful impact on the beneficiaries and will bear more development fruits on the long-term betterment of those communities. With declining development aid from developed countries, education and self-reliance training programs will help the children, youth, and women to self-sustain themselves.

Governance and Decision Making

The trustees declare that they have throughout their activities, had regard to Guidance issued by the Charity Commission on public benefit. They review all Charity policies and make sure all projects are carried out in accordance with the

Charity commission guidelines. Trustees and key members meet every week or every other week depending on the projects at hand and do the risk assessment and safeguarding necessary for the project delivery decisions. We aim to apply the charity governance code. All trustees give off their time freely and no remuneration or expenses were paid in the year.

Hyat Hub

Suite 14, Durning Hall,
Earlham Grove, London, E7 9AB
United Kingdom

Tel: 0203 004 9013
Email: info@hytrust.org.uk
Web: www.hytrust.org.uk

Contribution made by volunteers

Our volunteers, especially the youth, have contributed a lot this year. The youth volunteers managed and made effective use of social media and other donation platforms such as Launch-good, Muslim-giving, Ramadan-Giving and Just-giving. They also helped to improve our website and made mobile phone user friendly. We listened to our donors and most of them requested to improve the mobile phone donation frame.

Performance of fundraising activities against objectives set.

Overall, the fundraising for the year ended 31 January 2025 was good. We have acknowledged earlier that the coming years will be tough and as the donor disposable income reduced by the high inflation of food and energy. But with the use of social media and traditional fundraising, we managed to conduct fruitful fundraising.

Review of the charity's financial position at the end of the period

The charity received total income of £388,612 (2024: £336,425) during the year. After payment of outgoing expenses of £350,802 (2024: £430,243), The charity was left with a surplus of £37,810.

Our main source of funding comes from online donation and donation platforms such As Launch-good, Muslim-Giving, Ramadan-Giving and Give-Brite. We do Mosque Collection during Ramadan. We have also started selling dates and profits from proceeds go back to charity. The date sale during Ramadan period helped the charity to have good relationship with the donors and attracted more donors after they purchase the dates.

Names of the charity trustees

Abdulghani Amin Hassan Chairperson

Ali Mohamed Aidarus

Qasim Ahmed Mohamed

Declaration

The trustees declare that they have approved of the trustees' report above.

Signed on behalf of the charity's trustees. Signature:

Full name: Abdulghani Hassan



Date: 23 January 2026

REGISTERED COMPANY NUMBER: 13843296 (England and Wales)
REGISTERED CHARITY NUMBER: 1205182

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 January 2025
for
Help Yateem Trust

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for the Year Ended 31 January 2025

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TRUSTEES

A Ghani Hassan Trustee
Q Mohammed Ahmed Trustee
Ali M Aidarus Trustee

REGISTERED OFFICE

Hyat Hub
Suite 13, Durning Hall
Earlham Grove
London
E7 9AB

**REGISTERED COMPANY
NUMBER**

13843296 (England and Wales)

**REGISTERED CHARITY
NUMBER**

1205182

INDEPENDENT EXAMINER

Quilfords Limited
Chartered Certified Accountants
113 Romford Road
London
E15 4LY

Help Yateem Trust

Report of the Trustees for the Year Ended 31 January 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

FINANCIAL REVIEW

Funds in deficit

The charity received total income of £388,612 (2024: £336,425) during the year. After payment of outgoing expenses of £350,802 (2024: £430,243), The charity was left with a surplus of £37,810 (2024: £93,818 deficit) for the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Approved by order of the board of trustees on 16 October 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'A Ghani Hassan', with a long horizontal stroke extending to the right.

A Ghani Hassan - Trustee

Independent Examiner's Report to the Trustees of
Help Yateem Trust

Independent examiner's report to the trustees of Help Yateem Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent Examiner's Report to the Trustees of
Help Yateem Trust

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Askir Ali, ACCA
The Association of Chartered Certified Accountants

Quilfords Limited
Chartered Certified Accountants
113 Romford Road
London
E15 4LY

Date:

Help Yateem Trust

Statement of Financial Activities
for the Year Ended 31 January 2025

	Notes	Unrestricted fund £	Restricted fund £	31.1.25 Total funds £	31.1.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		115,428	79,070	194,498	104,677
Other trading activities	2	<u>38,825</u>	<u>155,289</u>	<u>194,114</u>	<u>231,748</u>
Total		<u>154,253</u>	<u>234,359</u>	<u>388,612</u>	<u>336,425</u>
EXPENDITURE ON					
Raising funds	3	67,930	28,420	96,350	65,697
Charitable activities					
Relief program		<u>48,513</u>	<u>205,939</u>	<u>254,452</u>	<u>364,546</u>
Total		<u>116,443</u>	<u>234,359</u>	<u>350,802</u>	<u>430,243</u>
NET INCOME/(EXPENDITURE)		37,810	-	37,810	(93,818)
RECONCILIATION OF FUNDS					
Total funds brought forward		(93,818)	-	(93,818)	-
TOTAL FUNDS CARRIED FORWARD		<u>(56,008)</u>	<u>-</u>	<u>(56,008)</u>	<u>(93,818)</u>

The notes form part of these financial statements

Help Yateem Trust

Statement of Financial Position
31 January 2025

	Notes	Unrestricted fund £	Restricted fund £	31.1.25 Total funds £	31.1.24 Total funds £
CURRENT ASSETS					
Stocks	6	11,260	-	11,260	-
Cash at bank		<u>104,970</u>	<u>-</u>	<u>104,970</u>	<u>196,053</u>
		116,230	-	116,230	196,053
CREDITORS					
Amounts falling due within one year	7	<u>(172,238)</u>	<u>-</u>	<u>(172,238)</u>	<u>(289,871)</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>(56,008)</u>	<u>-</u>	<u>(56,008)</u>	<u>(93,818)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(56,008)</u>	<u>-</u>	<u>(56,008)</u>	<u>(93,818)</u>
NET ASSETS/(LIABILITIES)		<u><u>(56,008)</u></u>	<u><u>-</u></u>	<u><u>(56,008)</u></u>	<u><u>(93,818)</u></u>
FUNDS	8				
Unrestricted funds				<u>(56,008)</u>	<u>(93,818)</u>
TOTAL FUNDS				<u><u>(56,008)</u></u>	<u><u>(93,818)</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Help Yateem Trust

Statement of Financial Position - continued
31 January 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 16 October 2025 and were signed on its behalf by:

A handwritten signature in black ink, consisting of a stylized 'A' followed by a long horizontal stroke.

A Ghani Hassan - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 31 January 2025

2. OTHER TRADING ACTIVITIES

	31.1.25	31.1.24
	£	£
Ramadan Iftaar & Qurbani	74,293	50,632
Emergency relief	15,241	55,716
Orphan sponsorship	55,310	52,565
Sustainable development project	10,445	50,480
Dates sale	<u>38,825</u>	<u>22,355</u>
	<u>194,114</u>	<u>231,748</u>

3. RAISING FUNDS

Raising donations and legacies

	31.1.25	31.1.24
	£	£
Support costs	<u>107,610</u>	<u>65,697</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2025 nor for the year ended 31 January 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2025 nor for the year ended 31 January 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	104,677	-	104,677
Other trading activities	<u>22,355</u>	<u>209,393</u>	<u>231,748</u>
Total	<u>127,032</u>	<u>209,393</u>	<u>336,425</u>
EXPENDITURE ON			
Raising funds	65,697	-	65,697
Charitable activities			
Relief program	<u>155,153</u>	<u>209,393</u>	<u>364,546</u>
Total	220,850	209,393	430,243

Notes to the Financial Statements - continued
for the Year Ended 31 January 2025

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
NET INCOME/(EXPENDITURE)	(93,818)	-	(93,818)
TOTAL FUNDS CARRIED FORWARD	<u>(93,818)</u>	<u>-</u>	<u>(93,818)</u>

6. STOCKS

	31.1.25 £	31.1.24 £
Stocks	<u>11,260</u>	<u>-</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.25 £	31.1.24 £
Other creditors	169,438	287,471
Accruals and deferred income	<u>2,800</u>	<u>2,400</u>
	<u>172,238</u>	<u>289,871</u>

8. MOVEMENT IN FUNDS

	At 1.2.24 £	Net movement in funds £	At 31.1.25 £
Unrestricted funds			
General fund	(93,818)	37,810	(56,008)
TOTAL FUNDS	<u>(93,818)</u>	<u>37,810</u>	<u>(56,008)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 January 2025

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	154,253	(116,443)	37,810
Restricted funds			
Restricted fund	234,359	(234,359)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>388,612</u>	<u>(350,802)</u>	<u>37,810</u>

Comparatives for movement in funds

	At 1.2.23 £	Net movement in funds £	At 31.1.24 £
Unrestricted funds			
General fund	-	(93,818)	(93,818)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>-</u>	<u>(93,818)</u>	<u>(93,818)</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	127,032	(220,850)	(93,818)
Restricted funds			
Restricted fund	209,393	(209,393)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>336,425</u>	<u>(430,243)</u>	<u>(93,818)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 January 2025

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.2.23 £	Net movement in funds £	At 31.1.25 £
Unrestricted funds			
General fund	-	(56,008)	(56,008)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<hr/> <hr/> -	<hr/> <hr/> (56,008)	<hr/> <hr/> (56,008)

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	281,285	(337,293)	(56,008)
Restricted funds			
Restricted fund	443,752	(443,752)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<hr/> <hr/> 725,037	<hr/> <hr/> (781,045)	<hr/> <hr/> (56,008)

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2025.

Help Yateem Trust

Detailed Statement of Financial Activities
for the Year Ended 31 January 2025

	31.1.25 £	31.1.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	115,428	104,677
Gift aid	<u>79,070</u>	<u>-</u>
	194,498	104,677
Other trading activities		
Ramadan Iftaar & Qurbani	74,293	50,632
Emergency relief	15,241	55,716
Orphan sponsorship	55,310	52,565
Sustainable development project	10,445	50,480
Dates sale	<u>38,825</u>	<u>22,355</u>
	<u>194,114</u>	<u>231,748</u>
Total incoming resources	388,612	336,425
EXPENDITURE		
Other trading activities		
Closing stock	(11,260)	-
Charitable activities		
Dates purchase	48,513	21,248
Sustainable development project	23,918	68,485
Orphan sponsorship	56,080	54,065
General Orphan families Relief	20,950	107,010
Ramadan Iftaar & Qurbani	35,654	53,118
Emergency Relief Program	<u>69,337</u>	<u>60,620</u>
	254,452	364,546
Support costs		
Administrative expenses		
Admin/Marketing/Subscriptions	35,159	33,826
Fundraising	<u>70,051</u>	<u>29,471</u>
	105,210	63,297

This page does not form part of the statutory financial statements

Help Yateem Trust

Detailed Statement of Financial Activities
for the Year Ended 31 January 2025

	31.1.25 £	31.1.24 £
Administrative expenses		
Governance costs		
Accountancy and legal fees	<u>2,400</u>	<u>2,400</u>
Total resources expended	<u>350,802</u>	<u>430,243</u>
Net income/(expenditure)	<u>37,810</u>	<u>(93,818)</u>

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REGISTERED COMPANY NUMBER: 13843296 (England and Wales)
REGISTERED CHARITY NUMBER: 1205182

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 January 2025
for
Help Yateem Trust

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TRUSTEES

A Ghani Hassan Trustee
Q Mohammed Ahmed Trustee
Ali M Aidarus Trustee

REGISTERED OFFICE

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**REGISTERED COMPANY
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**REGISTERED CHARITY
NUMBER**

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INDEPENDENT EXAMINER

Quilfords Limited
Chartered Certified Accountants
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London
E15 4LY

Help Yateem Trust

Report of the Trustees for the Year Ended 31 January 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

FINANCIAL REVIEW

Funds in deficit

The charity received total income of £388,612 (2024: £336,425) during the year. After payment of outgoing expenses of £350,802 (2024: £430,243), The charity was left with a surplus of £37,810 (2024: £93,818 deficit) for the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Approved by order of the board of trustees on 16 October 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'A Ghani Hassan', with a long horizontal stroke extending to the right.

A Ghani Hassan - Trustee

Independent Examiner's Report to the Trustees of
Help Yateem Trust

Independent examiner's report to the trustees of Help Yateem Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent Examiner's Report to the Trustees of
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Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Askir Ali, ACCA
The Association of Chartered Certified Accountants

Quilfords Limited
Chartered Certified Accountants
113 Romford Road
London
E15 4LY

Date:

Help Yateem Trust

Statement of Financial Activities
for the Year Ended 31 January 2025

	Notes	Unrestricted fund £	Restricted fund £	31.1.25 Total funds £	31.1.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		115,428	79,070	194,498	104,677
Other trading activities	2	<u>38,825</u>	<u>155,289</u>	<u>194,114</u>	<u>231,748</u>
Total		<u>154,253</u>	<u>234,359</u>	<u>388,612</u>	<u>336,425</u>
EXPENDITURE ON					
Raising funds	3	67,930	28,420	96,350	65,697
Charitable activities					
Relief program		<u>48,513</u>	<u>205,939</u>	<u>254,452</u>	<u>364,546</u>
Total		<u>116,443</u>	<u>234,359</u>	<u>350,802</u>	<u>430,243</u>
NET INCOME/(EXPENDITURE)		37,810	-	37,810	(93,818)
RECONCILIATION OF FUNDS					
Total funds brought forward		(93,818)	-	(93,818)	-
TOTAL FUNDS CARRIED FORWARD		<u>(56,008)</u>	<u>-</u>	<u>(56,008)</u>	<u>(93,818)</u>

The notes form part of these financial statements

Help Yateem Trust

Statement of Financial Position
31 January 2025

	Notes	Unrestricted fund £	Restricted fund £	31.1.25 Total funds £	31.1.24 Total funds £
CURRENT ASSETS					
Stocks	6	11,260	-	11,260	-
Cash at bank		<u>104,970</u>	<u>-</u>	<u>104,970</u>	<u>196,053</u>
		116,230	-	116,230	196,053
CREDITORS					
Amounts falling due within one year	7	<u>(172,238)</u>	<u>-</u>	<u>(172,238)</u>	<u>(289,871)</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>(56,008)</u>	<u>-</u>	<u>(56,008)</u>	<u>(93,818)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(56,008)</u>	<u>-</u>	<u>(56,008)</u>	<u>(93,818)</u>
NET ASSETS/(LIABILITIES)		<u><u>(56,008)</u></u>	<u><u>-</u></u>	<u><u>(56,008)</u></u>	<u><u>(93,818)</u></u>
FUNDS	8				
Unrestricted funds				<u>(56,008)</u>	<u>(93,818)</u>
TOTAL FUNDS				<u><u>(56,008)</u></u>	<u><u>(93,818)</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Help Yateem Trust

Statement of Financial Position - continued
31 January 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 16 October 2025 and were signed on its behalf by:

A handwritten signature in black ink, consisting of a stylized 'A' followed by a long horizontal stroke.

A Ghani Hassan - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 31 January 2025

2. OTHER TRADING ACTIVITIES

	31.1.25	31.1.24
	£	£
Ramadan Iftaar & Qurbani	74,293	50,632
Emergency relief	15,241	55,716
Orphan sponsorship	55,310	52,565
Sustainable development project	10,445	50,480
Dates sale	<u>38,825</u>	<u>22,355</u>
	<u>194,114</u>	<u>231,748</u>

3. RAISING FUNDS

Raising donations and legacies

	31.1.25	31.1.24
	£	£
Support costs	<u>107,610</u>	<u>65,697</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2025 nor for the year ended 31 January 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2025 nor for the year ended 31 January 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	104,677	-	104,677
Other trading activities	<u>22,355</u>	<u>209,393</u>	<u>231,748</u>
Total	<u>127,032</u>	<u>209,393</u>	<u>336,425</u>
EXPENDITURE ON			
Raising funds	65,697	-	65,697
Charitable activities			
Relief program	<u>155,153</u>	<u>209,393</u>	<u>364,546</u>
Total	220,850	209,393	430,243

Notes to the Financial Statements - continued
for the Year Ended 31 January 2025

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
NET INCOME/(EXPENDITURE)	(93,818)	-	(93,818)
TOTAL FUNDS CARRIED FORWARD	<u>(93,818)</u>	<u>-</u>	<u>(93,818)</u>

6. STOCKS

	31.1.25 £	31.1.24 £
Stocks	<u>11,260</u>	<u>-</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.25 £	31.1.24 £
Other creditors	169,438	287,471
Accruals and deferred income	<u>2,800</u>	<u>2,400</u>
	<u>172,238</u>	<u>289,871</u>

8. MOVEMENT IN FUNDS

	At 1.2.24 £	Net movement in funds £	At 31.1.25 £
Unrestricted funds			
General fund	(93,818)	37,810	(56,008)
TOTAL FUNDS	<u>(93,818)</u>	<u>37,810</u>	<u>(56,008)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 January 2025

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	154,253	(116,443)	37,810
Restricted funds			
Restricted fund	234,359	(234,359)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>388,612</u>	<u>(350,802)</u>	<u>37,810</u>

Comparatives for movement in funds

	At 1.2.23 £	Net movement in funds £	At 31.1.24 £
Unrestricted funds			
General fund	-	(93,818)	(93,818)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>-</u>	<u>(93,818)</u>	<u>(93,818)</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	127,032	(220,850)	(93,818)
Restricted funds			
Restricted fund	209,393	(209,393)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>336,425</u>	<u>(430,243)</u>	<u>(93,818)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 January 2025

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.2.23 £	Net movement in funds £	At 31.1.25 £
Unrestricted funds			
General fund	-	(56,008)	(56,008)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>-</u>	<u>(56,008)</u>	<u>(56,008)</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	281,285	(337,293)	(56,008)
Restricted funds			
Restricted fund	443,752	(443,752)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>725,037</u>	<u>(781,045)</u>	<u>(56,008)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2025.

Help Yateem Trust

Detailed Statement of Financial Activities
for the Year Ended 31 January 2025

	31.1.25 £	31.1.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	115,428	104,677
Gift aid	<u>79,070</u>	<u>-</u>
	194,498	104,677
Other trading activities		
Ramadan Iftaar & Qurbani	74,293	50,632
Emergency relief	15,241	55,716
Orphan sponsorship	55,310	52,565
Sustainable development project	10,445	50,480
Dates sale	<u>38,825</u>	<u>22,355</u>
	<u>194,114</u>	<u>231,748</u>
Total incoming resources	388,612	336,425
EXPENDITURE		
Other trading activities		
Closing stock	(11,260)	-
Charitable activities		
Dates purchase	48,513	21,248
Sustainable development project	23,918	68,485
Orphan sponsorship	56,080	54,065
General Orphan families Relief	20,950	107,010
Ramadan Iftaar & Qurbani	35,654	53,118
Emergency Relief Program	<u>69,337</u>	<u>60,620</u>
	254,452	364,546
Support costs		
Administrative expenses		
Admin/Marketing/Subscriptions	35,159	33,826
Fundraising	<u>70,051</u>	<u>29,471</u>
	105,210	63,297

This page does not form part of the statutory financial statements

Help Yateem Trust

Detailed Statement of Financial Activities
for the Year Ended 31 January 2025

	31.1.25 £	31.1.24 £
Administrative expenses		
Governance costs		
Accountancy and legal fees	<u>2,400</u>	<u>2,400</u>
Total resources expended	<u>350,802</u>	<u>430,243</u>
Net income/(expenditure)	<u><u>37,810</u></u>	<u><u>(93,818)</u></u>

This page does not form part of the statutory financial statements